

MAINE DEPARTMENT OF LABOR – Bureau of Unemployment Compensation
20 Union Street, P.O. Box 259, Augusta, Maine 04332-0259

ELECTION TO MAKE DIRECT REIMBURSEMENT PAYMENTS
(Nonprofit Organization or Governmental Entity)

PLEASE READ INSTRUCTIONS ON REVERSE

1. By selecting the direct reimbursement option, I agree to the following requirements to satisfy my unemployment insurance obligations required by Employment Security Law:
 - A. I am required to pay, in full, the amount of any assessment for unemployment benefits paid to my employees. The assessment may include payments made to individuals who are unemployed, or not working full-time and receiving reduced unemployment benefits. The amount of my assessment is based on wages I paid to the worker who is paid benefits. I will be advised of my potential share of each worker's benefit payment.
 - B. All assessments (Form Me. B-29DR) must be paid in full by 30 days from the date mailed. All late payments are subject to the penalty provisions of the law.
 - C. I may appeal an assessment, however, I am obligated to pay the full amount of the assessment.
 - D. If my employer account is assessed for benefits paid, and later it is determined the payment should not have been made, my account will **NOT** be granted a credit until the Bureau is paid by the claimant. If the claimant is granted a waiver, or the Bureau is unable to recover the overpayment, **NO** credit is applied to my employer account.
 - E. I must file a surety in the amount prescribed by the law to guarantee payment of assessments. (Governmental employers are exempt from this provision.)
 - F. This agreement shall be for a period of not less than one (1) calendar year which begins January 1, _____.
 - G. I must file a request for a change to taxable status before December 1st. The change becomes effective on January 1st of the year following the request.
 - H. The Department may refuse to grant approval of, or revoke, direct reimbursement status.
2. MAINE EMPLOYER ACCOUNT NUMBER _____
3. EMPLOYER'S NAME _____

MAILING ADDRESS _____

4. Enter total taxable wages paid for covered employment during the last four (4) completed calendar quarters prior to the date indicated in Item #1,F (see instructions on reverse side).

\$ _____

Signature	Title
Name Typed	Date

INSTRUCTIONS FOR COMPLETION OF THIS FORM

This Form Me. C-24, Election to Make Direct Reimbursement Payments, should be prepared in duplicate. The original should be mailed to the Unemployment Compensation Tax Section and one copy retained.

1. To be eligible for election to make direct reimbursement payments you must be a nonprofit organization described in Section 501(c)(3) of the U.S. Internal Revenue Code or a governmental entity described in Section 1043,28 of the Employment Security Law.
2. Self explanatory.
3. Enter the complete name and address of your organization.
4. Taxable wages are all reportable remuneration for personal services, up to the first \$12,000 paid to each individual in a calendar year, including commissions, bonuses, gratuities, and the cash value of all remuneration in any medium other than cash. The information is required by the Bureau of Unemployment Compensation for use in determining the amount of surety you will be required to file, in accordance with Section 1221,12 of the Employment Security Law.

If you did not pay wages during this period, the Bureau of Unemployment Compensation shall fix the amount to most nearly represent a four-calendar-quarter period, based on your actual payment of wages.

Governmental entities are not required to file surety.

IF YOU HAVE QUESTIONS REGARDING THIS FORM, PLEASE CONTACT UNEMPLOYMENT COMPENSATION, STATUS UNIT, AT (207) 287-3176; FAX (207) 287-3733; TYY (Hearing Impaired Only) AT 1-800-794-1110; E-Mail: *division.uctax@state.me.us*